

## **Service Credit**

# Service credit determines your eligibility for a retirement annuity.

"Days paid" include any weekday (Monday through Friday) for which payment is made to you for:

- ★ service requiring certification under the School Code,
- ★ attendance during the work week at teachers' institutes, workshops, and parent/teacher conferences scheduled in the school calendar,
- ★ legal school holidays,
- ★ vacation, sick, or personal leave days used prior to termination,
- ★ sabbatical leaves allowed by the School Code,
- ★ suspension, or
- ★ Saturday, if it qualifies as a day of service and the service is required due to a lawful day of attendance.

You may also purchase "optional" service, which is discussed under "Optional Service Credit" on page 16.

Annually you will receive a TRS Benefits Report that provides information about your service credit. (See "TRS Benefits Report" under "Important Reminders," page 46.) This information is also available on our Web site, trs.illinois.gov, under "Member Account Access."

### Regular service

You earn one year of service credit for any school year in which you are employed and receive salary for 170 days.

Prior to January 14, 1991, if you earned salary for fewer than 170 days, you were granted a fraction of a year of service based on the length of the school term or employment contract, whichever was longer.

Effective January 14, 1991, if you earn salary for fewer than 170 days between July 1 and June 30, you will be granted service credit at the ratio of actual number of days paid to 170 days.

For example, if you teach three days per week for a total of 108 days, your service credit would be 0.635 of a year. (108 ÷ 170 = 0.635)

#### Sabbatical leave

You earn regular service credit for a sabbatical leave if your employer granted the leave in accordance with the School Code [105 ILCS 5/24-6.1]. Your employer must remit the full retirement contribution for you during your sabbatical leave. The contribution is based on the last reported salary rate prior to your leave.

#### Sick leave

When you retire, you may receive a maximum of two years (340 days) of service credit for unused, uncompensated sick leave that is certified by a TRS employer. If you receive payment for unused sick leave days and the payment is reportable as creditable earnings, you will not receive service credit for those days.

Your last employer certifies the number of unused, uncompensated sick leave days you have accrued on the Supplementary Report for Retirement Annuity Benefits form that is filed with us when you retire. If you have sick leave from employers prior to the 1987-88 school year for which you want service credit, you must have *each* former employer complete a Former Employee Sick Leave Certification form and return it to us. Beginning with the 1987-88 school year, employers annually certify the number of unused, uncompensated sick leave days for members who terminated employment during the past school year.

To be creditable for retirement purposes, sick leave must be available for your use if you become ill. Service credit is not available for sick leave days that are added to your record at or near the time you terminate service for the purpose of increasing your retirement service credit.

In certain instances, your employer may agree to add sick days to your record to restore days lost due to an earlier, lower cap or because of a negotiated increase in sick days.

In all cases, any additional days awarded must actually be available for use in the event of illness, accident, or disability. The following box shows the calculation to determine whether additional days granted are available for use and retirement credit.

Number of paid days remaining until termination:  ★ Include subsequent years (if applicable)  ★ Use five-day work week	
Subtract sick days already recorded on your record	
Additional sick days, if any, that may be granted and available for retirement credit .	

#### Example

With 180 days (one school year) remaining until you retire, you have 210 available sick leave days. Your employer grants you an additional 130 days in an attempt to give you two full years of service credit at retirement. These added days cannot be reported to TRS because they were not available for your use; at the time they were granted, you had sufficient sick leave available to cover the remainder of your employment (180 days until retirement less 210 days already on record). You will receive credit for 1.235 of a year  $(210 \div 170 = 1.235)$ .

TRS will not grant service credit for sick leave days that are

- ★ lost as a result of a district imposed sick leave cap,
- ★ not reinstated sufficiently far in advance of retirement,
- ★ not granted sufficiently in advance of retirement,
- ★ granted contingent upon a future event such as retirement or not retiring under the early retirement option,
- ★ granted from a sick leave bank to preserve your personal sick leave balance, or
- ★ recorded in other states, even if you purchase out-of-system credit.

TRS will not grant service credit for any days you withdrew from a sick leave bank in excess of the days you deposited into the bank and did not use.

#### Personal leave days

If unused and unpaid personal leave could be used in the event of illness, they may also be reported for sick leave service credit.

#### **Vacation**

You will not receive service credit for unused vacation days.